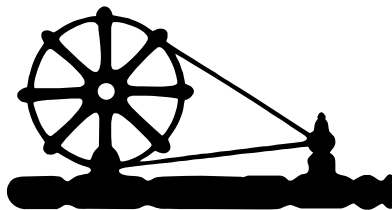


GANDHI SMRITI AND DARSHAN SAMITI

**ANNUAL ACCOUNTS AND AUDIT REPORT
2023 – 2024**



**GANDHI SMRITI AND DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Gandhi Smriti and Darshan Samiti for the year ended 31" March 2024

We have audited the attached Balance Sheet of Gandhi Smriti and Darshan Samiti (GSDS) as at 31st March 2024, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit was entrusted up to 2023-24. These financial statements are the responsibility of the GSDS's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transaction with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles itised and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure Account/Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the GSDS in so far as it appears from our examination of such books.
- iv. We further report that:

A Balance Sheet

A.1 Assets

A.1.1 Current Assets, Loans, Advances, etc.

A.1.1.1 GSDS is paying property tax on behalf of KVIC and getting the same reimbursed from KVIC. During the year 2023-24, GSDS paid property tax amounting to Rs. 1.36 lakh on behalf of KVIC and had an outstanding amount of Rs. 0.82 lakh receivable of previous year(s). Out of the total amount of Rs. 2.18 lakh, GSDS received Rs. 2.00 lakh. However, the balance amount 0.18 lakh receivable has not been shown as receivable under Current Assets, Loans, Advances etc. (Sch-11). This resulted in understatement of Current Assets, Loans, Advances etc. as well as Corpus/Capital Fund by Rs. 0.18 lakh. Further, GSDS has depicted the netting impact of total receipts and payments of property tax under Receipts & Payments Account instead of depicting both separately.

B Income Expenditure

B.1 Income

B.1.1 During the year 2022-23, GSDS had shown an amount of Rs. 13.03 lakh as unspent balance of Grant-in-Aid as on 31st March, 2023 under Current Liabilities & Provisions (Sch-7), whereas, as per the information provided by GSDS, the unspent balance of Grant-in-Aid amounted to Rs. 13.12 lakh. No corrective action has been taken by GSDS in this connection during 2023-24. This has resulted into understatement of Current Liabilities & Provisions and overstatement of Corpus/Capital Fund by Rs. 0.09 lakh.

C General

C.1 An amount of Rs. 8.39 lakh has been booked under the head - Recouped during the year, in the Balance sheet of GPF, but as per statement of GPF recouped during the year 2023-24 an amount has been shown Rs. 1.88 lakh for current year. This needs to be reconciled.

C.2 Following recoveries was lying outstanding under Current Assets, Loans, Advances etc. (Sch-11)

SI. No.	Items (Others)	Amount Recoverable
1	TDS Recoverable	24,478.00
2	TDS Recoverable on GPF	60655.00
	Total	85133.00

Efforts should be made for the recovery of these outstanding amounts.

C.3 During 2023-24, GSDS invested the entire GPF accumulations of Rs. 288.90 lakh into term deposits, which was not in accordance with the investment pattern prescribed by the Ministry of Finance.

C.4 No provisions for retirement benefits on the basis of actuarial valuation were made by the GSDS, which is in contravention of the Uniform Format of Accounts prescribed by the Ministry of Finance.

C.5 As per the format approved by the Ministry of Finance to be adopted by the Autonomous Bodies, the financial statements were to be prepared on the accrual method of accounting. However, GSDS was maintaining the accounts on cash system of accounting. This issue was also reported in the previous year's report, however, no corrective action was taken by GSDS.

D Grants-in-aid:

The grants-in-aid received from Ministry of Culture and utilization thereof for the year 2023-24 is given below:

(Rs. in Lakh)	
Particulars	Amount
Unspent balance of previous year	13.12
Grant-in-Aid received during the year	2010.00
Internal receipts during the year	138.70
Total available fund	2161.82
Less: Expenditure during the year	1999.78
Unspent balance	94.03

Thus, GSDS had unspent balance of Rs. 94.03 lakh at the end of the financial year.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;
 - a. *In so far as it relates to the Balance Sheet, of the state of affairs of the Gandhi Smriti and Darshan Samiti 31st March 2024; and*
 - b. *In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.*

For and on behalf of C& AG of India

(Rajiv Kumar Pandey)

Place: New Delhi
Date: 02/12/24

Director General of Audit (Central Expenditure)
New Delhi

Annexure

1. Adequacy of internal audit system

- Internal audit for the year 2023-24 was conducted by the Chartered Accountant..

2. Adequacy of Internal Control System

- Annual accounts of GSDS have been prepared on cash basis instead of accrual basis.
- The Management's response towards statutory audit was not effective as 15 audit paras for the period from 2009- 12 to 2017-23 were outstanding.

3. System of Physical verification of assets

Physical verification of Fixed Assets has been conducted upto 2023-2024.

4. System of Physical verification of inventory

Physical verification of inventory has been conducted upto 2023-2024.

5. Regularity in payment of statutory dues

No payment over six months in respect of statutory dues was outstanding as on 31st March 2024.

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GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Schedule	Current Year 2023-24	Previous Year 2022-23	Schedule	Current Year 2023-24	Previous Year 2022-23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS :			PAYMENTS :		
I. Opening Balance			I. Expenses		
a) Bank Balance :					
-Canara Bank (Main) A/c No.31268	3,92,348.00	9,22,438.00	a) Establishment Exp.	24 11,97,14,623.00	9,77,29,515.00
-Canara Bank (Srijan)	7,75,750.00	18,05,257.00	b) Administrative Exp.	25 6,65,35,005.00	4,89,22,183.00
-Canara Bank (Champaran)	5,05,703.00	4,59,903.00	c) North East Programme	-	1,54,981.00
-State Bank of India	1,43,796.00	8,56,823.00	II. Expenditure on fixed Assets & Capital Work-in-progress		
-Bank Account DDUGKY	3,92,649.00	50,31,756.00	a) Purchase of Fixed Assets	1,17,39,194.00	51,33,739.00
-Bank Guarantee DDUGKY	31,28,000.00	31,28,000.00	b) Books for library	25,935.00	61,913.00
II. Grants Received			III. Other Payments Remittances & Advances		
a) From Govt. of India :			l) New Pension-NSDL	15,75,994.00	13,49,600.00
General	5,50,00,000.00	4,49,94,000.00	ii) GPF	43,89,000.00	43,11,000.00
North East:		-	iii) LIC (Salary Savings)	10,46,021.00	10,41,261.00
-Salaries	12,00,00,000.00	10,00,00,000.00	iv) GI	8,600.00	2,574.00
-CCA	2,50,00,000.00	1,50,00,000.00	v) Income Tax	22,01,346.00	17,15,826.00
-SAP	10,00,000.00	2,00,000.00	vi) LTC Advance Payment	-	1,46,428.00
III. INVESTMENT			vii) Adv. General	38,86,204.00	21,63,423.00
i) FDR	-	-	viii) Adv-for Prog	4,10,200.00	6,45,300.00
III. Interest Received			ix) DDU-GKY	-	-
a) On Bank Deposits/Saving Bank(Net)	5,44,179.00	3,26,921.00	x) Advance Salary	8,51,000.00	2,60,000.00
b) Interest on Advances to Staff	-	-	xi) Advance to Post Office	1,20,000.00	26,193.00
IV. Other Income			xii) Security Refund	50,000.00	1,20,000.00
1. House Rent	8,31,437.00	6,09,932.00	xiii) Computer advance	-	-
2. Sale of books/Subscriptions	9,300.00	11,200.00	xiv)CPWD ADVANCE	1,08,58,200.00	1,73,75,019.00
3. Sale of Condemed Goods	5,11,000.00	6,68,806.00	xv) TDS	-	-
4. Misc. Receipts	85,29,833.00	49,08,548.00	xvi) Advance railway Bogie platform	21,00,000.00	35,00,000.00
V. Any Other Receipts			xvii) Medical Advance	3,15,833.00	-
Recoveries / Adjustments :			IV. Srijan Section		
a) Recoveries			i) Srijan Puchases	13,51,661.00	5,81,191.00
i) GPF	43,89,000.00	43,11,000.00	ii) Purchase of Fixed Assets	-	9,10,252.00
ii) G.I	8,600.00	2,574.00	iii) Purchase of Khadi material and Books	4,04,497.00	-
iii) LIC (Salary Savings)	10,46,021.00	10,41,261.00	iv) Bank Charges	3,511.00	4,119.00
iv) Income Tax Receipt	22,01,346.00	-	v) GST Paid	2,03,357.00	2,05,131.00
v) CGHS	38,500.00	1,33,150.00	vi) Salary	-	96,384.00
vi) New Pension Scheme	15,75,994.00	13,49,600.00	vii) Food	-	-
vii) Income Tax	-	1,715,826.00	viii) Advance general	-	10,000.00
viii)Computer Advance Recovery	31,000.00	36,000.00	ix) Advance Srijan	37,500.00	-
ix) Property Tax Recovery	-	2,00,000.00	VI. Champaran Section		
x) Security deposits	1,55,000.00	2,45,000.00	i) Bank Charges	413.00	1,216.00
xi) Tender Fees	5,500.00	3,000.00	ii) Interpretation Centre Exps	-	-
xii) DDU-GKY	23,298.00	-	iii) Fixed Deposit	84,30,061.00	-
			iv) TDS Deducted	-	-

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Schedule	Current Year 2023-24	Previous Year 2022-23	Schedule	Current Year 2023-24	Previous Year 2022-23
<i>RECEIPTS :</i>	Rs.	Rs.	<i>PAYMENTS :</i>	Rs.	Rs.
b) Adjustment			IX. DDUGKY		
i) Adv General	15,96,112.00	10,98,839.00	i) Bank Charges	554.00	5,164.00
ii) Adv. Programme	4,85,700.00	6,04,500.00	ii) Project Expenses	3,03,285.00	63,61,745.00
iii) LTC Recoveries	33,750.00	2,18,088.00	iii) Advance/Loan	-	
iv) Salary Advance Recoveries	4,15,296.00	2,59,816.00	iv) To Main Account	23,298.00	
v) Railway Bogie Adv. Recoveries	21,00,000.00	-			
vi) Postage Adv. Recoveries	1,39,632.00	-			
vii) CPWD Adv. Recoveries	67,86,967.00		X. Closing Balance		
VI. Srijan Section			b) Bank Balance :		
i) Sale of Khadi	27,32,367.00	32,39,570.00	-Canara Bank (Main) A/c No.31268	67,31,989.00	3,92,348.00
ii) Sale of Books	2,45,523.00	3,22,348.00	-State Bank of India	17,88,731.00	1,43,796.00
iii) Bank Interest	16,934.00	83,806.00	-Canara Bank (Srijan)	8,82,494.00	7,75,750.00
vi Canteen (Food)	-	43,264.00	-Canara Bank (Champaran)	5,19,076.00	5,05,703.00
v) DDU-Rent	-	21,95,244.00	-Bank Account DDUGKY	3,60,103.00	3,92,649.00
vi) Other Misc. receipt	4,44,212.00	3,71,116.00			
vii) Advance Srijan Recovery	12,500.00	-			
vii) Advance General Recovery	10,000.00		-Bank Guarantee DDUGKY	31,28,000.00	31,28,000.00
VIII.Champaran Section					
i) Bank Interest	28,20,765.00	47,015.00			
iii) FDR encashed	56,23,082.00	-			
iii) AD PAV 4 REC. AD CHAMPARAN		-			
IX. DDUGKY					
i) Bank Interest	12,215.00	57,170.00			
ii) Adv Adj/Rec Boarding & Lodging	12,973.00	1,65,305.00			
iii) Adv Adj/rec Training Cost	-	71,000.00			
iv) Transfer from GSDS	2,69,403.00	14,34,327.00			
Total	24,99,95,685.00	19,81,72,403.00	Total	24,99,95,685.00	19,81,72,403.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE - 24: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE 24- ESTABLISHMENT EXPENSES

	Current Year 2023-24	Previous Year 2022-23
	Rs.	Rs.
a) Salaries and Wages	5,90,62,943.00	6,17,24,060.00
b) Allowance and Bonus	43,743.00	80,258.00
c) Samiti Contribution to NPS/GPF	25,58,379.00	22,34,434.00
d) Contribution to CGHS/Medical Reimbursement	18,45,916.00	11,14,147.00
e) Expenses on Employee's Retirement and Terminal Benefits	40,82,899.00	51,03,754.00
f) Pension	5,10,36,022.00	2,52,32,292.00
g) Contribution to Provident Fund	-	-
h) Other: LTC	75,106.00	2,80,109.00
Tution Fee	5,67,000.00	7,02,000.00
Leave Encashment	58,205.00	1,60,189.00
i) CGHS Govt. Contribution for staff benefit	-	-
j) CGHS Contribution	3,84,410.00	10,98,272.00
Total	<u>11,97,14,623.00</u>	<u>9,77,29,515.00</u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

SCHEDULE-25: FORMING PART OF RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
	Rs.	Rs.
a) Purchase of Newspapers and Periodicals	81,336.00	54,129.00
b) Electricity and Power	1,06,62,968.00	82,89,291.00
c) Water Charges	13,71,898.00	51,65,973.00
d) Insurance	40,578.00	9,275.00
e) Repairs and Maintenance	1,35,05,675.00	82,79,357.00
f) Sanitation	4,86,440.00	6,55,655.00
g) Property Tax	-	1,36,323.00
h) Vehicle Running and Maintenance	17,02,026.00	21,78,366.00
i) Telephone and Communication Charges	2,43,814.00	1,66,622.00
j) Printing and Stationary	20,81,267.00	9,63,461.00
k) Travelling and Conveyance Expenses	27,569.00	37,151.00
l) Auditor's Remuneration	5,44,850.00	2,15,060.00
m) Professional Charges: Legal Expenses	4,000.00	1,12,290.00
n) Programmes Advertisement and Publicity	2,39,185.00	3,09,221.00
o) Programme Expenses	-	-
p) Fee & Honorarium	8,02,024.00	8,48,488.00
q) Bank Charges	41,512.00	38,208.00
r) Others:		
(i) Misc Expenses	1,37,640.00	2,04,958.00
(ii) Uniform & Liveries	-	61,968.00
(iii) Purchase of Books	12,765.00	

SCHEDULE 25- OTHER ADMINISTRATIVE EXPENSES ETC.**Current Year
2023-24****Previous Year
2022-23****Programme's/Scheme :**

(i) Regular and Special Programmes, Exhibitions, National and children programmes	1,99,57,431.00	1,39,75,707.00
(ii) Expenses of Photo Unit	41,300.00	19,353.00
(iii) Strengthening of Samiti's administrative infrastructure		
a) Salary & Allowance		-
b) Tution Fee		-
c) Security Guards	83,99,074.00	60,39,683.00
(iv) TA/DA	70,551.00	19,038.00
(v) Publication of literature	1,86,227.00	-
(vi) Exhibition Expenses	-	
(vii) Postage Expenses	2,81,463.00	2,00,470.00
(viii) Skill Development Expense	-	
(ix) Horticulture Expenses	46,13,412.00	2,18,586.00
(x) Swachh Action Plan (SAP) Expenses	10,00,000.00	7,23,550.00
Total	6,65,35,005.00	4,89,22,183.00

Office Supervisor**Accounts Officer****Admin Officer****Director****Place : New Delhi****Date : 28.06.2024**

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Schedule	Current Year 2023-24	Previous Year 2022-23
<u>INCOME</u>		Rs.	Rs.
Income from Sales/Services	14	1,24,62,935.00	97,64,852.00
Grants/Subsidies	15	16,78,99,383.00	14,74,75,921.00
Fees/Subscriptions	16	9,300.00	-
Income from Investments	17	-	-
Income from Royalty, Publication etc.	18	-	-
Interest earned	19	5,61,113.00	4,10,727.00
Other Income	20	8,36,937.00	28,08,176.00
Increase / Decrease in Stock of Finished Goods	21	-29,57,548.00	-20,25,353.00
	Total-A	17,88,12,120.00	15,84,34,323.00
<u>EXPENDITURE</u>			
Establishment Expenses	22	11,96,76,123.00	9,76,92,739.00
Other Administrative Expenses etc.	23	6,84,98,031.00	4,98,67,605.00
Depreciation/Deletion	8	1,10,37,182.38	1,11,20,620.97
(net total at the year end corresponding to Sch. 8)			
	Total-B	19,92,11,336.38	15,86,80,964.97
Balance being excess of Income over Expenditure (A-B)		-2,03,99,216.38	-2,46,641.97
Transfer to CCA from own sources		-	-
Total Plan+Non-Plan excess income over expenditure/ (excess expenditure over income)		-2,03,99,216.38	-2,46,641.97
Balance being cost of Assets to Capital fund/Reserve			
Significant Accounting Policies	26		
Contingent Liabilities and Notes on Accounts	27		
Office Supervisor	Accounts Officer	Admin Officer	Director

Place : New Delhi
Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE- 14 & 15: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 14 - INCOME FROM SALES/SERVICES	Rs.	Rs.
1 Income from Sales		
a) Sales of Finished Goods:		-
b) Books sale at Gandhi Smriti		-
c) Srijan Sales of (Khadi, Books, Saksham, Canteen)	29,77,890.00	39,87,498.00
d) Srijan Skill Development		-
e) Khadi sales at Gandhi Smriti		-
f) Saksham Sale		-
g) Gift of Books		-
h) Sale of Condemned Goods	5,11,000.00	6,68,806.00
i) Sale of vegetables (Srijan)		-
2 Other (specify) Misc. Receipts		
a) Miscellaneous Receipts	89,74,045.00	51,08,548.00
Total	<u>1,24,62,935.00</u>	<u>97,64,852.00</u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 15 - GRANTS/SUBSIDIES (Irrevocable grants & subsidies received)	Rs.	Rs.
1 Central Government:		
Unspent Opening Balance of Last Year	13,02,597.00	35,84,518.00
Received During the Year for :		
- North East		
- General Programme	5,50,00,000.00	4,49,94,000.00
- Swachh Action Plan (SAP)	10,00,000.00	2,00,000.00
-Salaries	12,00,00,000.00	10,00,00,000.00
	17,73,02,597.00	14,87,78,518.00
Less: Refund of unspent balance of General Programme Grant		-
Less: Unspent balance of the year transfer to Balance Sheet	94,03,214.00	13,02,597.00
	16,78,99,383.00	14,74,75,921.00
2 State Government (s)		-
3 Government Agencies (NCERT)		-
4 Institutions/Welfare Bodies		-
5 International Organisation		-
6 Other (Specify) UNICEF		-
7 Grant- Pradhan Mantri Kaushal Vikas Yojna		-
Total	16,78,99,383.00	14,74,75,921.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE- 16 & 17: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 16 INCOME FROM FEES/SUBSCRIPTIONS	Rs.	Rs.
1 Entrance Fees		-
2 Annual Fees/Subscriptions	9,300.00	-
3 Seminar/Program Fees		-
4 Consultancy Fees		-
5 Others (Specify)		-
Total	9,300.00	-

Note: Accounting policies towards each item are to be disclosed

SCHEDULE 17: INCOME FROM INVESTMENTS: (Income on investment from Earmarked/Endowment Funds transferred to Funds)	Investment from Corpus Fund Current year	Investment from Corpus Fund Current year
1 Interest		-
a) On Government Securities		-
b) Other Bonds/Debentures		-
2 Dividends		-
a) On Shares		-
b) Other Mutual Fund Securities		-
3 Rent		-
Others (Specify)		-
Total	-	-
Transferred to Earmarked / Corpus Funds	-	-

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE- 18 & 19: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.	Rs.	Rs.
1 Income from Royalty	-	-
2 Income from Publications	-	-
3 Others (specify):	-	-
Total	<u><u>-</u></u>	<u><u>-</u></u>
SCHEDULE 19 - INTEREST EARNED		
1) On Term Deposits with Scheduled Banks:		
a) With Non-Scheduled Banks		-
b) With Institutions		-
c) Others		-
1) On Bank Deposit		
a) With Scheduled Banks	5,61,113.00	4,10,727.00
e) With Non-Scheduled Banks	-	-
f) With Institutions	-	-
g) Others	-	-
2) On Loans		
a) Employees/Staff	-	-
Total	<u><u>5,61,113.00</u></u>	<u><u>4,10,727.00</u></u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE-20 & 21: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 20 - OTHER INCOME	Rs.	Rs.
1 House Rent Received	8,31,437.00	28,05,176.00
2 Tender Fees	5,500.00	3,000.00
Total	8,36,937.00	28,08,176.00
SCHEDULE 21 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
a) Closing stock		
Store and Spares	18,54,591.00	14,09,859.00
Finished Goods (Books)	18,48,493.00	42,63,044.00
Work-in-progress	-	-
Khadi Clothes	2,20,316.00	12,08,045.00
	39,23,400.00	68,80,948.00
b) Less: Opening Stock		
Store and Spares	14,09,859.00	8,75,815.00
Finished Goods (Books)	42,63,044.00	41,16,292.00
Work-in-progress	-	-
Khadi Clothes	12,08,045.00	39,14,194.00
	68,80,948.00	89,06,301.00
Net Increase / (Decrease) (a-b)	-29,57,548.00	-20,25,353.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE-22: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 22 - ESTABLISHMENT EXPENSES	Rs.	Rs.
a) Salaries and Wages	5,90,62,943.00	6,18,20,444.00
b) Allowance and Bonus	43,743.00	80,258.00
c) Samiti Contribution to Pension NPS	22,06,304.00	18,89,328.00
d) Samiti Contribution to Provident Fund - Interest	3,52,075.00	3,45,106.00
e) Medical Reimbursement	18,45,916.00	11,14,147.00
f) Expenses on Employees Retirement and Terminal Benefits	40,82,899.00	51,03,754.00
g) Pension	5,10,36,022.00	2,52,32,292.00
h) Others:		
LTC	75,106.00	2,80,099.00
Tution Fee	5,67,000.00	7,02,000.00
Leave Encashment	58,205.00	1,60,189.00
i) CGHS Govt. Contribution	3,45,910.00	9,65,122.00
Total	<u>11,96,76,123.00</u>	<u>9,76,92,739.00</u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 23 - OTHER ADMINISTRATIVE EXPENSES ETC.	Rs.	Rs.
a) Purchase of News Papers and Periodicals	81,336.00	54,129.00
b) Electricity and power	1,06,62,968.00	82,89,291.00
c) Water Charges	13,71,898.00	51,65,973.00
d) Insurance	40,578.00	9,275.00
e) Repairs and maintenance of assets	1,35,05,675.00	82,79,357.00
f) Sanitation	4,86,440.00	6,55,655.00
g) Property Tax	-	1,36,323.00
h) Vehicle Running and Maintenance	17,02,026.00	21,78,366.00
i) Telephone and Communication Charges	2,43,814.00	1,66,622.00
j) Printing and Stationary	20,81,267.00	9,63,461.00
k) Travelling and Conveyance Expenses	27,569.00	44,873.00
l) Auditor's Remuneration	5,44,850.00	2,15,060.00
m) Professional Charges: Legal Expenses	4,000.00	1,12,290.00
n) Programmes Advertisement and Publicity	2,39,185.00	3,09,221.00
o) Fee and Honorarium	8,02,024.00	8,48,488.00
p) Bank charges	45,023.00	42,327.00
q) LTC	-	-
r) Others: (i) Misc. Expenses	1,37,640.00	2,04,958.00
(ii) Uniform & Liveries	-	61,968.00
(iii) Short & Excess	-	-
s) Purchase of Books ,Canteen items and khadi material	17,68,923.00	10,70,291.00
Implementation of programmes/Schemes		
(i) Regular and Special Programmes exhibition, National and Children programmes	1,99,57,431.00	1,34,32,401.00
(ii) Development of Gandhi Smriti and Darshan Complexes		
(iii) Expenses of Photo Unit	41,300.00	19,353.00

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE-23: FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

(14)

	Current Year 2023-24	Previous Year 2022-23
(iv) Strengthening of Samiti's administrative infrastructure		
a) Salary & Allowance		
b) Tution Fee		
a) Security Guards	83,99,074.00	60,39,683.00
d) CADAM (Safai Sewak)		
(v) Contribution to CGHS/Medical Reimbursement		
(vi) Samiti Contribution to NPS		
(vii) TA/DA	70,551.00	19,038.00
(viii) Publication of Literature	1,86,227.00	-
(ix) North East Prog	-	2,01,465.00
(x) International Centre for Gandhian Studies & Research		
(xi) National Gandhi fellowship		
(xii) Exhibition Expenses		
(xiii) Postage	2,81,463.00	2,00,470.00
(xiv) Skill Development Expenses		
(xv) Horticulture Expenses	46,13,412.00	2,18,586.00
(xvi) Swachh Action Plan (SAP) Expenses	10,00,000.00	7,23,550.00
(xvii) Farming		
(xviii) GST Paid	2,03,357.00	2,05,131.00
(xix) Maintenance by CPWD		
Total	<u>6,84,98,031.00</u>	<u>4,98,67,605.00</u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
BALANCE SHEET AS AT 31ST MARCH, 2024

	Schedule	As At 31.03.2024	As At 31.03.2023
CORPUS/CAPITAL FUND AND LIABILITIES		Rs.	Rs.
Corpus / Capital Fund	1	10,24,90,686.31	11,13,81,811.81
Reserve and Surplus	2	2,39,97,901.00	1,07,63,030.00
Earmarked /Endowment Funds	3	5,18,07,671.00	4,90,19,865.00
Secured Loans & Advances	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	1,02,21,683.00	20,16,066.00
	Total	18,85,17,941.31	17,31,80,772.81
ASSETS			
Fixed Assets	8	9,17,24,357.31	9,10,83,869.46
Investments - from Corpus Fund	9		-
Investments - Other : GPF/CPF	10		-
Current Assets , Loans , Advances etc..	11	9,67,93,584.00	8,20,96,903.35
Miscellaneous Expenditure			-
(to the extent not written Off or adjusted)			-
Expenditure on Grant, Subsidies Etc.	12		-
Interest etc.	13		-
	Total	18,85,17,941.31	17,31,80,772.81
Significant Accounting Policies	26		
Contigent Liabilities and Notes on Accounts	27		

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 1: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At		As At	
	31.03.2024		31.03.2023	
SCHEDULE 1 - CORPUS/CAPITAL FUND	Rs.		Rs.	
CAPITAL FUND				
Balance as at the beginning of the year	11,13,81,811.81		10,48,98,447.53	
Less : Unspent balance of previous year transferred to	-		-	
Income & expdt. Account			-	
Add: Fixed Assets Purchased	<u>1,17,65,129.00</u>	12,31,46,940.81	<u>61,17,301.00</u>	111,015,748.53
Add: Prior Period Adjustment				
i) Rs. 94,579.35/- wrongly shown as recoverable from GPF previous year. Besides it was recouped in 2022-23 and balance was nil.				
ii) Rs. 75,000/- shown as recoverable from Jawahar Jyoti Bal Vikas Kendra on account of double payment to party which was paid in the year 2012-13. As per Bank Statement pertaining to FY 2012-13 only one debit entry relating to JJBVK can be seen. Hence, double payment was not done to party.				
iii) Condemned vehicles were scrap off previous year but they are still reflects in Sch. 8, now rectified which is amounting to Rs. 87,458.77		-2,57,038.12		-
wrongly depreciation charged on Display & Exhibits (Jeep, Boat, etc.), now rectified				6,12,705.25
Add : Balance of net Income / (Expenditure) transferred from Income & Expenditure Account		-2,03,99,216.38		-2,46,641.97
Total		<u>10,24,90,686.31</u>		<u>11,13,81,811.81</u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 2: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At 31.03.2024		As At 31.03.2023	
SCHEDULE - 2 RESERVES AND SURPLUS:	Rs.		Rs.	
1. Capital Reserve				
As per last Account	1,07,63,030.00		18,80,331.00	
Addition during the year	2,50,00,000.00		1,50,00,000.00	
	<u>3,57,63,030.00</u>		<u>1,68,80,331.00</u>	
Add: Transferred from own sources	-		-	
	<u>3,57,63,030.00</u>		<u>1,68,80,331.00</u>	
Less: Capital Assets acquired	<u>1,17,65,129.00</u>	2,39,97,901.00	<u>61,17,301.00</u>	1,07,63,030.00
2. Revaluation Reserve				
As per last Account				-
Addition during the year				-
Less: Deductions during the year				-
3. Special Reserve				
As per last Account				-
Addition during the year				-
Less: Deductions during the year				-
4. General Reserve:				
As per last Account: Accumulated Excess of Income over Expenditure				-
Add: Addition during the year i.e. Excess of Income over Expenditure during the year				
Less: Deductions during the year i.e. Excess of Expenditure over Income				-
Total		<u><u>2,39,97,901.00</u></u>		<u><u>1,07,63,030.00</u></u>
Office Supervisor	Accounts Officer	Admin Officer	Director	

Place : New Delhi
Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At 31.03.2024	As At 31.03.2023
<u>SCHEDULE - 3: EARMARKED/ENDOWMENT FUNDS :</u>		
i) COMMEMORATION OF CENTENARY OF CHAMPARAN SATYAGRAHA		
a) Opening balance of the funds	4,86,50,514.00	4,60,86,207.00
b) Addition to the funds during the year		
- Donation/Grants		-
-Interest Received	28,20,765.00	25,65,523.00
-Dome Expenses		-
Total	5,14,71,279.00	4,86,51,730.00
Utilisation/expenditure towards objectives of funds		
Upgradation of Digital Museum in GD		
c) Bank charges	413.00	1,216.00
g) Interpretation Expenses	-	-
i) TDS Deduct by Bank	-	-
j) CPWD From Main Accounts	-	-
k) Transfer to capitalised of assets	-	-
Sub Total	413.00	1,216.00
Refund of grant		
Total	413.00	1,216.00
Balance as on March 31st	5,14,70,866.00	4,86,50,514.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 3: FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At 31.03.2024	As At 31.03.2023
ii) DDUGKY		
Opening Balance	3,69,351.00	50,08,458.00
Grant Received	-	-
Interest Received	12,215.00	57,170.00
Received from GSDS	2,82,376.00	14,34,327.00
	6,63,942.00	64,99,955.00
Advances	-	-
Project Payment	3,03,285.00	61,25,440.00
Paid to main account	23,298.00	-
Bank Charges	554.00	5,164.00
	3,27,137.00	61,30,604.00
	3,36,805.00	3,69,351.00
Total (i+ii)	5,18,07,671.00	4,90,19,865.00

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 4,5 & 6 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

		As At 31.03.2024	As At 31.03.2023
SCHEDULE 4: SECURED LOANS AND BORROWINGS:		Rs.	Rs.
1. Central Government		-	-
2. State Government (Specify)		-	-
3. Financial Institutions		-	-
4. Banks		-	-
5. Other Institutions and Agencies		-	-
6. Debentures and Bonds		-	-
7. Others (Specify)		-	-
Total		-	-
SCHEDULE 5: UNSECURED LOANS AND BORROWINGS			
1. Central Government		-	-
2. State Government (Specify)		-	-
3. Financial Institutions		-	-
4. Banks		-	-
Term Loans		-	-
Other Loan (Specify)		-	-
5. Other Institutions and Agencies		-	-
6. Debentures and Bonds		-	-
7. Fixed Deposits		-	-
8. Gandhi Smriti		-	-
Total		-	-
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES			
a) Acceptances secured by hypothecation of capital equipment and other assets		-	-
b) Others		-	-
Total		-	-

Note : Amounts due within one year

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 7 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS :

**As At
31.03.2024**

**As At
31.03.2023**

	Rs.	Rs.
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors		
a) For Goods	-	-
b) Others/Outstanding	-	-
c) Security Deposit	8,17,669.00	7,12,669.00
d) G.I Remittance Payable		-
e) Stale Cheque		-
3. Advance Received	800.00	800.00
4. Interest accrued but not due on		
a) Secured loans/borrowings		-
b) Unsecured loans/borrowings		-
5. Statutory Liabilities		
a) Group Insurance Payable		-
b) Others: Income Tax Remittance (TDS on Salary)		-
6. Other current Liabilities:		
a) Unspent balance of Grant Received	94,03,214.00	13,02,597.00
Total- A	<u><u>1,02,21,683.00</u></u>	<u><u>20,16,066.00</u></u>
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	-
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others (specify)	-	-
Total- B	<u>-</u>	<u>-</u>
Total- A+B	<u><u>1,02,21,683.00</u></u>	<u><u>20,16,066.00</u></u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV	Additions	Additions	Deletion	WDV		Dep.	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024		Half rate	the year	as at 31.03.2024	as at 31.03.2023
LAND & BUILDING											
Building	0.10	6,40,39,053.59	1,29,632.00	21,36,310.00	-	6,63,04,995.59	64,16,868.56	1,06,815.50	65,23,684.06	5,97,81,311.53	6,40,39,053.59
Land on leasehold (Refer point 6 of Sch 27)		1.00	-	-	-	1.00	-	-	-	1.00	1.00
PLANT, MACHINERY & EQUIPMENT											-
Sound Equipment	0.15	2,85,434.25		1,75,743.00	-	4,61,177.25	42,815.14	13,180.73	55,995.86	4,05,181.38	2,85,434.25
Musical Instruments	0.15	381.37			-	381.37	57.21	-	57.21	324.17	381.37
Washing Machine	0.15	5,494.58	53,139.00		-	58,633.58	8,795.04	-	8,795.04	49,838.54	5,494.58
Tools	0.15	54,013.97	3,953.00	9,830.00	-	67,796.97	8,695.05	737.25	9,432.30	58,364.67	54,013.97
Binding Machine	0.15	383.83			-	383.83	57.57	-	57.57	326.25	383.83
Weighing Machine	0.15	2,155.58			-	2,155.58	323.34	-	323.34	1,832.24	2,155.58
Refrigrator	0.15	1,26,407.83	47,818.00		-	1,74,225.83	26,133.87	-	26,133.87	1,48,091.96	1,26,407.83
Others	0.15	2,54,172.83			-	2,54,172.83	38,125.92	-	38,125.92	2,16,046.90	2,54,172.83
Grinder Machine	0.15	12,941.02		6,193.00	-	19,134.02	1,941.15	464.48	2,405.63	16,728.39	12,941.02
Portable Fogging Machine	0.15	23,792.43			-	23,792.43	3,568.86	-	3,568.86	20,223.57	23,792.43
Bush Cutter	0.15	3,70,311.09	-	47,000.00	-	4,17,311.09	55,546.66	3,525.00	59,071.66	3,58,239.42	3,70,311.09
Hedge Trimmer and Chain Saw	0.15	19,203.69		72,570.00	-	91,773.69	2,880.55	5,442.75	8,323.30	83,450.39	19,203.69
Air Compressor	0.15	7,955.00			-	7,955.00	1,193.25	-	1,193.25	6,761.75	7,955.00
Marble/Stone Polishing Machine	0.15	-		48,265.00	-	48,265.00	-	3,619.88	3,619.88	44,645.13	
Stone Cutter Machine	0.15	-	8,968.00		-	8,968.00	1,345.20	-	1,345.20	7,622.80	
Vaccum Cleaner	0.15		15,140.00		-	15,140.00	2,271.00	-	2,271.00	12,869.00	
VEHICLES											
Van Maruti	0.15	14,833.58			-			-			14,833.58
Car	0.15	38,264.90			-			-			38,264.90
Jeep Sumo	0.15	7,293.35			-			-			7,293.35
Bus	0.15	25,315.46			-			-			25,315.46
Scooter	0.15	1,751.48			-			-			1,751.48
Battery Three Wheeler	0.15	61,766.24	2,04,645.00		-	2,66,411.24	39,961.69	-	39,961.69	2,26,449.55	61,766.24
Maruti Ertiga	0.15	13,36,570.45			-	13,36,570.45	2,00,485.57	-	2,00,485.57	11,36,084.88	13,36,570.45
Tractor	0.15	2,38,219.70			-	2,38,219.70	35,732.96	-	35,732.96	2,02,486.75	2,38,219.70
Electric Scooty	0.15			75,000.00	-	75,000.00	-	5,625.00	5,625.00	69,375.00	
FURNITURE & FIXTURE											
Furniture & Fixtures	0.10	52,56,496.99	93,783.00	83,232.00	-	54,33,511.99	5,35,028.00	4,161.60	5,39,189.60	48,94,322.39	52,56,496.99

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV	Additions	Additions	Deletion	WDV		Dep.	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024		Half rate	the year	as at 31.03.2024	as at 31.03.2023
Steam Bath & SPA	0.10	98,285.97			-	98,285.97	9,828.60	-	9,828.60	88,457.37	98,285.97
Steam Bath & SPA	0.10	6,08,608.57			-	6,08,608.57	60,860.86	-	60,860.86	5,47,747.71	6,08,608.57
White Board	0.10	10,114.15			-	10,114.15	1,011.41	-	1,011.41	9,102.73	10,114.15
Toilet Seat	0.10	27,086.72			-	27,086.72	2,708.67	-	2,708.67	24,378.05	27,086.72
Steel locker	0.10	53,954.91			-	53,954.91	5,395.49	-	5,395.49	48,559.42	53,954.91
Metal Utensils	0.10	47,869.06			-	47,869.06	4,786.91	-	4,786.91	43,082.15	47,869.06
Iron Tile Sheet	0.10	28,796.23			-	28,796.23	2,879.62	-	2,879.62	25,916.61	28,796.23
Cotton mattresses	0.10	1,18,060.50			-	1,18,060.50	11,806.05	-	11,806.05	1,06,254.45	1,18,060.50
Metal Book Shag	0.10	54,886.41			-	54,886.41	5,488.64	-	5,488.64	49,397.77	54,886.41
Barrier Gate	0.10	32,061.65			-	32,061.65	3,206.16	-	3,206.16	28,855.48	32,061.65
Plastic Chairs	0.10	1,20,709.28		1,97,000.00	-	3,17,709.28	12,070.93	9,850.00	21,920.93	2,95,788.35	1,20,709.28
Steel Almirahas	0.10	27,892.27		1,65,000.00	-	1,92,892.27	2,789.23	8,250.00	11,039.23	1,81,853.04	27,892.27
Steel Book Case	0.10	26,308.15			-	26,308.15	2,630.82	-	2,630.82	23,677.34	26,308.15
Dining Chair-Table Set	0.10	8,97,544.44			-	8,97,544.44	89,754.44	-	89,754.44	8,07,789.99	8,97,544.44
Carpet	0.10	71,115.41			-	71,115.41	7,111.54	-	7,111.54	64,003.87	71,115.41
Double Bed	0.10	36,865.21			-	36,865.21	3,686.52	-	3,686.52	33,178.69	36,865.21
Podium	0.10	13,504.73			-	13,504.73	1,350.47	-	1,350.47	12,154.25	13,504.73
Rectification of Depreciation	0.10	6,273.77			-	6,273.77	627.38	-	627.38	5,646.40	6,273.77
OFFICE EQUIPMENT											
Photo Graphic equipments	0.15	1,49,105.25			-	1,49,105.25	22,365.79	-	22,365.79	1,26,739.46	1,49,105.25
Photo-copier machine	0.15	1,18,163.18	1,85,590.00	1,90,000.00	-	4,93,753.18	45,562.98	14,250.00	59,812.98	4,33,940.20	1,18,163.18
Telephone Equipment	0.15	10,862.28	12,469.00		-	23,331.28	3,499.69	-	3,499.69	19,831.59	10,862.28
Fax machine	0.15	3,022.72			-	3,022.72	453.41	-	453.41	2,569.31	3,022.72
Mobile	0.15	36,911.90	39,999.00		-	76,910.90	11,536.63	-	11,536.63	65,374.26	36,911.90
Walk man	0.15	788.54			-	788.54	118.28	-	118.28	670.26	788.54
Micro Oven	0.15	17,610.40		6,000.00	-	23,610.40	2,641.56	450.00	3,091.56	20,518.84	17,610.40
Mixer Grinder	0.15	8,609.89			-	8,609.89	1,291.48	-	1,291.48	7,318.40	8,609.89
Gyser	0.15	57,264.31	-	13,900.00	-	71,164.31	8,589.65	1,042.50	9,632.15	61,532.16	57,264.31
Water Tank	0.15	92,942.80	17,818.00		-	1,10,760.80	16,614.12	-	16,614.12	94,146.68	92,942.80
TV	0.15	1,93,325.94			-	1,93,325.94	28,998.89	-	28,998.89	1,64,327.05	1,93,325.94
Television LED	0.15	1,53,317.93	17,468.00		-	1,70,785.93	25,617.89	-	25,617.89	1,45,168.04	1,53,317.93
Water Dispenser	0.15	51,185.46		61,000.00	-	1,12,185.46	7,677.82	4,575.00	12,252.82	99,932.64	51,185.46
Water Cooler	0.15	1,91,000.24			-	1,91,000.24	28,650.04	-	28,650.04	1,62,350.21	1,91,000.24
AC (electrical Division)	0.15	9,50,676.55			-	9,50,676.55	1,42,601.48	-	1,42,601.48	8,08,075.07	9,50,676.55
Air Conditioner***	0.15	29,46,279.61		3,08,485.00	-	32,54,764.61	4,41,941.94	23,136.38	4,65,078.32	27,89,686.29	29,46,279.61
Tower AC	0.15	37,627.44			-	37,627.44	5,644.12	-	5,644.12	31,983.32	37,627.44
UPS	0.15	28,474.56			-	28,474.56	4,271.18	-	4,271.18	24,203.37	28,474.56

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV	Additions	Additions	Deletion	WDV		Dep.	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024		Half rate	the year	as at 31.03.2024	as at 31.03.2023
Aquaguard	0.15	4,10,797.59	-		-	4,10,797.59	61,619.64	-	61,619.64	3,49,177.95	4,10,797.59
Room Cooler	0.15	1,88,387.14	-	1,18,000.00	-	3,06,387.14	28,258.07	8,850.00	37,108.07	2,69,279.07	1,88,387.14
Bio-Metric machine	0.15	96,835.16			-	96,835.16	14,525.27	-	14,525.27	82,309.88	96,835.16
Head Phones	0.15	6,929.79			-	6,929.79	1,039.47	-	1,039.47	5,890.32	6,929.79
Exhuast Fan	0.15	17,663.50	63,713.00	28,200.00	-	1,09,576.50	12,206.47	2,115.00	14,321.47	95,255.02	17,663.50
Wall fan	0.15	5,923.06			-	5,923.06	888.46	-	888.46	5,034.60	5,923.06
Pedestal Fan	0.15	13,819.67			-	13,819.67	2,072.95	-	2,072.95	11,746.72	13,819.67
Dustbins	0.15	22,308.09			-	22,308.09	3,346.21	-	3,346.21	18,961.88	22,308.09
Burner Stove	0.15	21,986.40	1,619.00		-	23,605.40	3,540.81	-	3,540.81	20,064.59	21,986.40
Induction Cooktop	0.15	2,853.04			-	2,853.04	427.96	-	427.96	2,425.09	2,853.04
Coffee Machine	0.15	11,077.59			-	11,077.59	1,661.64	-	1,661.64	9,415.95	11,077.59
Sandwich Maker	0.15	2,522.21			-	2,522.21	378.33	-	378.33	2,143.88	2,522.21
Ceiling Fan	0.15	1,04,939.00	6,896.00	24,420.00	-	1,36,255.00	16,775.25	1,831.50	18,606.75	1,17,648.25	1,04,939.00
Intercom	0.15	4,41,628.12			-	4,41,628.12	66,244.22	-	66,244.22	3,75,383.90	4,41,628.12
Insect Killier	0.15	1,914.63		2,891.00	-	4,805.63	287.19	216.83	504.02	4,301.61	1,914.63
Air Purifier	0.15	44,675.65			-	44,675.65	6,701.35	-	6,701.35	37,974.30	44,675.65
Paper Shreding Machine	0.15	20,766.25	24,908.00		-	45,674.25	6,851.14	-	6,851.14	38,823.11	20,766.25
Air Blower	0.15	-	3,280.00		-	3,280.00	492.00	-	492.00	2,788.00	
COMPUTER											
Computer	0.40	3,48,629.46		2,06,680.00	-	5,55,309.46	1,39,451.79	41,336.00	1,80,787.79	3,74,521.68	3,48,629.46
Printer	0.40	2,37,744.54	36,300.00	53,600.00	-	3,27,644.54	1,09,617.82	10,720.00	1,20,337.82	2,07,306.73	2,37,744.54
UPS	0.40	27,489.77	18,400.00	14,400.00	-	60,289.77	18,355.91	2,880.00	21,235.91	39,053.86	27,489.77
Scanner	0.40	60.91			-	60.91	24.36	-	24.36	36.55	60.91
External Harddisk	0.40	333.07			-	333.07	133.23	-	133.23	199.84	333.07
Tablet	0.40	10,367.57	22,999.00		-	33,366.57	13,346.63	-	13,346.63	20,019.94	10,367.57
CPU & Display	0.40	2,66,584.36			-	2,66,584.36	1,06,633.74	-	1,06,633.74	1,59,950.62	2,66,584.36
Laptop	0.40	40,995.65		1,94,200.00	-	2,35,195.65	16,398.26	38,840.00	55,238.26	1,79,957.39	40,995.65
Software											
National informatics	0.40	64,247.69			-	64,247.69	25,699.08	-	25,699.08	38,548.61	64,247.69
Software for Digital Interactive Display	0.40	74,764.80			-	74,764.80	29,905.92	-	29,905.92	44,858.88	74,764.80
ELECTRIC INSTALLATIONS											
Transformer	0.10	35,63,625.38			-	35,63,625.38	3,56,362.54	-	3,56,362.54	32,07,262.84	35,63,625.38
Battery	0.10	5,15,680.75			-	5,15,680.75	51,568.07	-	51,568.07	4,64,112.67	5,15,680.75
	0.10	25,533.00			-	25,533.00	2,553.30	-	2,553.30	22,979.70	25,533.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV	Additions	Additions	Deletion	WDV		Dep.	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024		Half rate	the year	as at 31.03.2024	as at 31.03.2023
Inverter	0.10	9,232.79			-	9,232.79	923.28	-	923.28	8,309.51	9,232.79
Electric Meter	0.10	10,242.18			-	10,242.18	1,024.22	-	1,024.22	9,217.96	10,242.18
Toaster	0.10	1,731.38			-	1,731.38	173.14	-	173.14	1,558.24	1,731.38
Street Light	0.10	1,26,751.70	19,470.00	1,87,312.00	-	3,33,533.70	14,622.17	9,365.60	23,987.77	3,09,545.93	1,26,751.70
OTHER FIXED ASSETS											
Library Books	0.40	81,504.60	23,331.00	2,604.00	-	1,07,439.60	41,934.24	520.80	42,455.04	64,984.56	81,504.60
Depre. short charged in P.Y.		-			-	-	-	-	-	-	-
Display & Exhibits	0.15	4,90,670.36	2,06,500.00	57,19,019.00	-	64,16,189.36	1,04,575.55	4,28,926.43	5,33,501.98	58,82,687.38	4,90,670.36
Depre. short charged in P.Y.		-			-	-	-	-	-	-	-
Fire Extinguisher	0.15	2,39,583.67			-	2,39,583.67	35,937.55	-	35,937.55	2,03,646.12	2,39,583.67
Exhibition Iron Stand	0.15	1,36,542.10			-	1,36,542.10	20,481.31	-	20,481.31	1,16,060.78	1,36,542.10
Tata Sky (DTH)	0.15	40,237.79			-	40,237.79	6,035.67	-	6,035.67	34,202.12	40,237.79
Hot Case	0.15	12,778.19		15,620.00	-	28,398.19	1,916.73	1,171.50	3,088.23	25,309.96	12,778.19
Exhibition Standees	0.15	28,893.35			-	28,893.35	4,334.00	-	4,334.00	24,559.35	28,893.35
Que Manager	0.15	1,10,254.57			-	1,10,254.57	16,538.19	-	16,538.19	93,716.39	1,10,254.57
Large Photo frame	0.15	11,269.19			-	11,269.19	1,690.38	-	1,690.38	9,578.81	11,269.19
Electric Iron (Press)	0.15	5,079.73			-	5,079.73	761.96	-	761.96	4,317.77	5,079.73
Charkhas	0.15	71.24			-	71.24	10.69	-	10.69	60.55	71.24
Heat Convactor & Oil Heater	0.15	29,685.84		28,550.00	-	58,235.84	4,452.88	2,141.25	6,594.13	51,641.72	29,685.84
Electric Kettle	0.15	32,986.26		33,085.00	-	66,071.26	4,947.94	2,481.38	7,429.31	58,641.95	32,986.26
Trolley Rickshaw/bi-cycle	0.15	24,948.83			-	24,948.83	3,742.32	-	3,742.32	21,206.50	24,948.83
Projector	0.15	1,25,484.16		13,780.00	-	1,39,264.16	18,822.62	1,033.50	19,856.12	1,19,408.04	1,25,484.16
Sounding/ Audio System	0.15	1,39,153.21			-	1,39,153.21	20,872.98	-	20,872.98	1,18,280.22	1,39,153.21
Gadgets For											
Gandhi Memorabilia	0.15	87,051.60			-	87,051.60	13,057.74	-	13,057.74	73,993.86	87,051.60
Torch	0.15	1,044.01			-	1,044.01	156.60	-	156.60	887.41	1,044.01
CCTV Camera	0.15	6,80,747.73	23,824.00		-	7,04,571.73	1,05,685.76	-	1,05,685.76	5,98,885.97	6,80,747.73
CCTV Camera	0.15	18,838.90			-	18,838.90	2,825.83	-	2,825.83	16,013.06	18,838.90
CCTV Camera	0.15	18,838.90			-	18,838.90	2,825.83	-	2,825.83	16,013.06	18,838.90
CCTV Camera	0.15	8,588.54			-	8,588.54	1,288.28	-	1,288.28	7,300.26	8,588.54
Screen	0.15	3,660.80			-	3,660.80	549.12	-	549.12	3,111.68	3,660.80
Iron Press	0.15	4,683.93		3,500.00	-	8,183.93	702.59	262.50	965.09	7,218.84	4,683.93
Water Pump	0.15	34,206.31	72,924.00	16,300.00	-	1,23,430.31	16,069.55	1,222.50	17,292.05	1,06,138.26	34,206.31
Starter Pump	0.15	554.55			-	554.55	83.18	-	83.18	471.37	554.55
Angel Iron	0.15	25,772.98			-	25,772.98	3,865.95	-	3,865.95	21,907.04	25,772.98
Steel box	0.15	3,631.94			-	3,631.94	544.79	-	544.79	3,087.14	3,631.94
Shoe shiner Machine	0.15	7,025.59			-	7,025.59	1,053.84	-	1,053.84	5,971.75	7,025.59

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE -8: FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS	Rate of Dep.	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
		WDV	Additions	Additions	Deletion	WDV (Before Dep.)		Dep. Half rate	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024			the year	as at 31.03.2024	as at 31.03.2023
Camera	0.15	17,204.69			-	17,204.69	2,580.70	-	2,580.70	14,623.99	17,204.69
G I Box	0.15	1,313.61			-	1,313.61	197.04	-	197.04	1,116.57	1,313.61
Power Bank	0.15	709.31			-	709.31	106.40	-	106.40	602.92	709.31
Sanitizer Dispanser	0.15	12,506.48			-	12,506.48	1,875.97	-	1,875.97	10,630.50	12,506.48
Sink	0.15	29,839.25			-	29,839.25	4,475.89	-	4,475.89	25,363.36	29,839.25
Halogen Tube	0.15	1,016.56			-	1,016.56	152.48	-	152.48	864.07	1,016.56
Utensils	0.15	15,332.17			-	15,332.17	2,299.83	-	2,299.83	13,032.35	15,332.17
Ladder	0.15	56,771.23			-	56,771.23	8,515.68	-	8,515.68	48,255.54	56,771.23
" Suggestion Box											
Tender Box "	0.15	7,094.75			-	7,094.75	1,064.21	-	1,064.21	6,030.54	7,094.75
Electric Motor	0.15	-	7,000.00		-	7,000.00	1,050.00	-	1,050.00	5,950.00	
Jhula	0.15	-	59,354.00		-	59,354.00	8,903.10	-	8,903.10	50,450.90	
Flag Stand	0.15			20,000.00	-	20,000.00	-	1,500.00	1,500.00	18,500.00	
DMX Controller Light	0.15			35,000.00	-	35,000.00	-	2,625.00	2,625.00	32,375.00	
Water Meter	0.15			31,500.00	-	31,500.00	-	2,362.50	2,362.50	29,137.50	
INTANGIBLE ASSETS					-						
Computer Software	0.40	21,380.98			-	21,380.98	8,552.39	-	8,552.39	12,828.59	21,380.98
Total		8,88,15,320.33	14,20,940.00	1,03,44,189.00	-	10,04,92,990.56	1,00,37,544.93	7,65,528.33	1,08,03,073.25	8,96,89,917.30	8,88,15,320.33

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

FIXED ASSETS	GROSS BLOCK						Depreciation full rate	DEPRECIATION		NET BLOCK	
	Rate of Dep.	WDV	Additions	Additions	Deletion	WDV (Before Dep.)		Dep. Half rate	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024			the year	as at 31.03.2024	as at 31.03.2023
Museum, Auditorium & Library	0.10	30,085	-	-	-	30,085.10	3,008.51	-	3,008.51	27,076.59	30,085.10
FURNITURE & FIXTURES		-	-	-	-	-			-	-	-
Furniture	0.10	47	-	-	-	47.39	4.74	-	4.74	42.65	47.39
OTHER FIXED ASSETS		-	-	-	-	-			-	-	-
Photographs	0.15	151	-	-	-	151.07	22.66	-	22.66	128.41	151.07
Total		30,283.56	-	-	-	30,283.56	3,035.91	-	3,035.91	27,247.65	30,283.56

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi
Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

FIXED ASSETS	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
	Rate of Dep.	WDV	Additions	Additions Deletion	WDV		Dep. Half rate	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023	as at 31.03.2024			the year	as at 31.03.2024	as at 31.03.2023
LAND & BUILDING										
Building	0.10	3,51,478.60			3,51,478.60	35,147.86	-	35,147.86	3,16,330.74	3,51,478.60
Development of Low Land	-	36,199.00			36,199.00	-	-	-	36,199.00	36,199.00
PLANT. MACHINERY & EQUIPMENT										
Cyclorma	0.15	343.30			343.30	51.49	-	51.49	291.80	343.30
FURNTURE & FIXTURES	0.10	91,711.85			91,711.85	9,171.18	-	9,171.18	82,540.66	91,711.85
Photographic equipments	0.15	287.41			287.41	43.11	-	43.11	244.30	287.41
LIBRARY BOOKS	0.40	417.60			417.60	167.04	-	167.04	250.56	417.60
Display & Exhibits		9,01,803.00	-		9,01,803.00	-	-	-	9,01,803.00	9,01,803.00
Total		13,82,240.75	-	-	13,82,240.75	44,580.69	-	44,580.69	13,37,660.06	13,82,240.75

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

RAJGHAT, NEW DELHI - 110002
SRIJAN SECTION

FIXED ASSETS	GROSS BLOCK					Depreciation full rate	DEPRECIATION		NET BLOCK	
	Rate of Dep.	WDV	Additions	Additions	Deletion		Dep. Half rate	Total During		
		as at 01.04.2023	before 03.10.2023	after 03.10.2023		as at 31.03.2024		the year	as at 31.03.2024	as at 31.03.2023
COMPUTER										
Computer	0.40	2,79,010.56			-	2,79,010.56	1,11,604.22	-	1,11,604.22	1,67,406.34
Furniture	0.10	1,21,144.05			-	1,21,144.05	12,114.41	-	12,114.41	1,09,029.65
Fixture	0.10	1,12,132.59			-	1,12,132.59	11,213.26	-	11,213.26	1,00,919.33
Steel Box	0.15	11,870.42				11,870.42	1,780.56	-	1,780.56	10,089.86
PLANT. MACHINERY & EQUIPMENT										
- Sewing machine	0.15	3,31,867.20		-		3,31,867.20	49,780.08	-	49,780.08	2,82,087.12
Total		8,56,024.83	-	-	-	8,56,024.83	1,86,492.53	-	1,86,492.53	6,69,532.29
		9,10,83,869.47	14,20,940.00	1,03,44,189.00	-	10,27,61,539.70	1,02,71,654.06	7,65,528.33	1,10,37,182.38	9,17,24,357.31
										9,10,83,869.47

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 9 & 10 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At 31.03.2024	As At 31.03.2023
SCHEDULE 9 - INVESTMENTS FROM CORPUS FUND	Rs.	Rs.
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Other (to be specified)	-	-
Total	-	-
SCHEDULE 10 - INVESTMENTS - OTHERS		
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others (to be specified)	-	-
Total	-	-

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At 31.03.2024	As At 31.03.2023
SCHEDULE:11: CURRENT ASSETS, LOANS, ADVANCES ETC.	Rs.	Rs.
A. CURRENT ASSETS:		
1 Inventories		
a) Stores and Spares	18,54,591.00	14,09,859.00
b) Loose Tools	-	-
c) Stock-in-trade		
i) Finished Goods (Books)	18,48,493.00	42,63,044.00
ii) Work-in-progress		-
iii) Books on loan		-
ii) Khadi Material	2,20,316.00	12,08,045.00
2 Deposits	2,85,000.00	2,85,000.00
-Bank Gurantee DDUGKY	28,43,000.00	28,43,000.00
3 Cash balances in hand (including cheques/drafts and imprest)	-	-
Postage	-	-
3 Bank Balances:		
With Scheduled Banks: (Saving Account)		
-Canara Bank (Main)	67,31,989.00	3,92,348.00
-Canara Bank (Srijan)	8,82,494.00	7,75,750.00
-SBI Bank (Main)	17,88,731.00	1,43,796.00
-Canara Bank (Champran)	5,19,076.00	5,05,703.00
-Bank Account DDUGKY	3,60,103.00	3,92,649.00
5 Fixed Deposits with Banks:		
Canara Bank (Main)		
Canara Bank (Champran)	4,98,00,485.00	4,69,93,506.00
Total- A	6,71,34,278.00	5,92,12,700.00

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE - 11 : FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	As At 31.03.2024	As At 31.03.2023
B. LOANS, ADVANCES AND OTHER ASSETS		
1 Loans:		
a) Staff	-	-
b) Others (specify): Programmes	45,000.00	1,20,500.00
c) Others (specify): General	34,02,176.00	11,12,084.00
d) LTC Advance	-	33,750.00
e) Medical Advance	3,15,833.00	-
2 Advances and other amounts recoverable in cash or in kind or for value to be received		
(a) Others		
(i) Temporary/ Contingent Advances	4,56,876.00	21,172.00
(ii) Security Deposit	4,01,508.00	4,01,508.00
(iii) Advance to CPWD	2,14,46,252.00	1,73,75,019.00
(iv) Recoverable from GPF	-	94,579.35
(v) Recoverable from Jawahar Bal Vikash.	-	75,000.00
(vi) Recoverable from DDUGKY Project	-	23,298.00
(vii) Advance to Deptt of Post	9,183.00	28,815.00
(viii) Advance For Computer	33,000.00	64,000.00
(ix) Tds Recoverable	24,478.00	24,478.00
3 Srijan Advance	25,000.00	10,000.00
4 Advance for railway Boggy platform	35,00,000.00	35,00,000.00
5 Champaran Advances:		
- Adv. For Upgradation of Digital Museum in GD		
- Advance to Contractors		
- CPWD From Main Accounts		
- Payable to GSDS		
- Staff Advance		
- TDS Recoverable		
Total- B	2,96,59,306.00	2,28,84,203.35
Total- A + B	9,67,93,584.00	8,20,96,903.35

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE –12 & 13 : FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2024

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 12 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Rs.	Rs.
a) Grants given to Institutions/Organisations for implementation of the Schemes:	-	-
b) Subsidies given to Institutions/Organisations	-	-
c) Expenditure on Seminar, Symposia and Conferences	-	-
d) Subscription for periodicals of academic nature	-	-
Total	<u>-</u>	<u>-</u>
Total Grants in aid under Plan & Non-plan	<u><u>-</u></u>	<u><u>-</u></u>

Note – Name of the Entities, their activities along with the amount of Grants/subsidies are to be disclosed.

	Current Year 2023-24	Previous Year 2022-23
SCHEDULE 13 – INTEREST, Etc.	Rs.	Rs.
a) on Fixed Loans	-	-
b) On other Loans (including Bank Charges)	-	-
c) Others (specify):	-	-
Total	<u>-</u>	<u>-</u>

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

(34)

Place : New Delhi
Date : 28.06.2024

(35)

Office Supervisor

Admin Officer

Director

Date : 28.06.2024

GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002
SCHEDULE –26 FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE - 26

SIGNIFICANT ACCOUNTING POLICIES :

1. ACCOUNTING CONVENTION:

The Financial Statement has been prepared on the basis of historical cost convention, on cash and accrual basis unless otherwise stated.

2. INVENTORY VALUATION:

- i. Stores and Spares (including machinery Spares) are valued at cost
- ii. Stock of books are valued at cost price.
- iii. Stock of Khadi Material are valued at cost price.

3. INVESTMENTS IN FIXED DEPOSITS : 4,98,00,485.00

4. EXCISE DUTY : Not applicable

5. FIXED ASSETS :

6. DEPRECIATION :

- i. Depreciation is provided on written down value as per rates specified under Income Tax Rules, 1962.
- ii. In respect of additions to / deduction from Fixed Assets during the year, depreciation is considered at the rates and basis specified under the Income Tax Rules, 1962.

7. ACCOUNTING FOR SALES:

Sale of Books , sale of Khadi and other misc. items is accounted for on cash basis.

8. GOVERNMENT GRANTS / SUBSIDIES: Government Grants/Subsidy are accounted for on receipt basis.

9. FOREIGN CURRENCY TRANSACTIONS: NIL

10. LEASE: Not applicable.

11. RETIREMENT BENEFITS : No provision is being made and expenditure relating to Retirement benefits is accounted for at the time of payments.

12. REVENUE REORGANIZATION / ACCOUNTING FOR GOVT. GRANTS:

The Samiti's main income is by way of Grant-in-Aid against which expenditure are incurred as per budgetary allocation sanctioned and/or approved by the Govt. of India on Cash Basis.

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

**GANDHI SMRITI & DARSHAN SAMITI
RAJGHAT, NEW DELHI - 110002**

SCHEDULE – 27: FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE - 27

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

1. CONTINGENT LIABILITIES:

Claims against the Entity not acknowledged as debts – Rs. **NIL** (Previous year Rs. **NIL**)
in respect of :

- Bank guarantees given by / on behalf of the Entity – Rs. **28,43,000.00**
- Letters of Credit opened by Bank on behalf of the Entity – Rs. **NIL** (Previous year Rs. **NIL**)
- Bills discounted with banks Rs. **NIL** (Previous year Rs. **NIL**)
- In respect of claims from parties for non-execution of orders but contested by the Entity - Rs. **NIL** (Previous year Rs. **NIL**)

CAPITAL COMMITMENTS:

Estimated value of contracts remaining to be executed on capital account and not provided for is **NIL** (Previous year Rs. **NIL**).

2. LEASE OBLIGATIONS:

Future obligations for rentals under finance lease arrangements for plant and machinery amount to **Rs. NIL** Previous year **Rs. NIL**)

3. CURRENT ASSETS, LOANS AND ADVANCES:

i. In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

4. TAXATION :

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.

5. FOREIGN CURRENCY TRANSACTIONS: Nil

6. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

7. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March 2024 and the Income and Expenditure Account for the year ended on that date.

Office Supervisor

Accounts Officer

Admin Officer

Director

Place : New Delhi

Date : 28.06.2024

